

Free State: Xhariep(DC16) - Table A1 Budget Summary for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Free State: Kaniere (DC 10) - Table A1 Budget Summary for 4th Quarter ended 30 June 2011 (Published figures as at 2011/01/20)										
Description	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands										
<b>Financial Performance</b>										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Investment revenue	-	-	927	821	163	163	154	182	200	220
Transfers recognised - operational	-	17 017	23 432	35 122	42 220	42 220	41 431	53 205	57 052	61 467
Other own revenue	-	1 045	292	1 118	538	538	7 416	806	2 360	3 886
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	18 062	24 651	37 060	42 921	42 921	49 001	54 193	59 612	65 573
Employee costs	-	6 676	14 821	22 749	21 529	21 529	20 969	27 861	30 647	33 712
Remuneration of councillors	-	1 652	2 386	2 723	2 512	2 512	868	2 773	3 051	3 356
Depreciation & asset impairment	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	413	413	-	507	558	614
Materials and bulk purchases	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	868	-	-	-
Other expenditure	-	6 789	12 638	11 589	17 141	17 141	17 022	19 210	21 581	24 079
<b>Total Expenditure</b>	-	15 117	29 845	37 060	41 595	41 595	39 728	50 351	55 837	61 760
<b>Surplus/(Deficit)</b>	-	2 944	(5 193)	(0)	1 326	1 326	9 274	3 842	3 775	3 813
Transfers recognised - capital	-	-	1 392	-	1 208	1 208	-	-	-	-
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	2 944	(3 801)	(0)	2 534	2 534	9 274	3 842	3 775	3 813
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	-	2 944	(3 801)	(0)	2 534	2 534	9 274	3 842	3 775	3 813
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	-	669	3 359	2 055	2 534	2 534	1 931	3 373	1 509	1 320
Transfers recognised - capital	-	509	3 359	-	2 534	2 534	1 083	3 373	1 509	1 320
Public contributions & donations	-	160	-	2 055	-	-	838	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
<b>Total sources of capital funds</b>	-	669	3 359	2 055	2 534	2 534	1 921	3 373	1 509	1 320
<b>Financial position</b>										
Total current assets	-	11 646	8 353	11 000	11 000	11 000	153 012	9 472	10 420	11 462
Total non current assets	-	-	18 064	18 888	21 422	21 422	229 681	23 510	2 103	1 974
Total current liabilities	-	1 368	2 764	3 445	3 794	3 794	60 476	1 543	1 182	1 301
Total non current liabilities	-	-	760	-	552	552	2 896	-	515	567
Community wealth/Equity	-	10 278	8 067	26 443	10 278	10 278	176 213	-	-	-
<b>Cash flows</b>										
Net cash from (used) operating	(996)	(3 515)	(3 292)	0	2 534	2 534	243	3 842	551	(1 024)
Net cash from (used) investing	1 000	500	(2 017)	-	(2 534)	(2 534)	888	(3 373)	(1 509)	(1 320)
Net cash from (used) financing	-	-	793	-	-	-	-	(469)	(515)	(567)
<b>Cash/cash equivalents at the year end</b>	1 182	505	(4 516)	217	0	0	1 347	11 394	9 920	7 009
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	-	10 485	6 013	11 000	11 000	11 000	90 936	9 472	10 420	11 462
Application of cash and investments	134	(85)	831	3 300	2 800	2 800	(31 593)	-	-	-
<b>Balance - surplus (shortfall)</b>	(134)	10 570	5 183	7 700	8 200	8 200	122 529	9 472	10 420	11 462
<b>Asset management</b>										
Asset register summary (WDV)	-	669	3 359	4 109	2 534	2 534	1 931	6 396	2 988	2 640
Depreciation & asset impairment	-	-	-	-	-	-	-	-	-	-
Renewal of Existing Assets	-	-	-	-	-	-	851	350	-	-
Repairs and Maintenance	262	262	298	435	3 402	3 402	-	1 600	1 545	1 700
<b>Free services</b>										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-
<b>Households below minimum service level</b>										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

Free State: Xhariep(DC16) - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification) for 4th Quarter ended 30 June 2011 (Published Figures z

Standard Classification Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Standard</b>										
<i>Governance and Administration</i>		-	18 062	24 651	30 215	34 299	34 299	41 133	45 246	49 759
Executive & Council			3 299		10 718	10 706	10 706	13 632	14 995	16 495
Budget & Treasury Office			6 262	24 589	5 612	8 215	8 215	10 307	11 337	12 467
Corporate Services			8 501	63	13 885	15 378	15 378	17 195	18 914	20 797
<i>Community and Public Safety</i>		-	-	-	-	-	-	-	-	-
Community & Social Services										
Sport And Recreation										
Public Safety										
Housing										
Health										
<i>Economic and Environmental Services</i>		-	-	1 392	6 845	9 830	9 830	13 059	14 366	15 814
Planning and Development				1 392	6 845	9 830	9 830	13 059	14 366	15 814
Road Transport										
Environmental Protection										
<i>Trading Services</i>		-	-	-	-	-	-	-	-	-
Electricity										
Water										
Waste Water Management										
Waste Management										
<i>Other</i>	4									
<b>Total Revenue - Standard</b>	2	-	18 062	26 044	37 060	44 129	44 129	54 193	59 612	65 573
<b>Expenditure - Standard</b>										
<i>Governance and Administration</i>		-	15 117	26 721	30 215	33 203	33 203	39 027	44 158	47 502
Executive & Council			6 455	6 278	10 718	10 688	10 688	12 834	14 816	15 566
Budget & Treasury Office			4 098	6 039	5 612	8 117	8 117	9 688	10 657	11 868
Corporate Services			4 564	14 404	13 885	14 398	14 398	16 505	18 686	20 067
<i>Community and Public Safety</i>		-	-	-	-	-	-	-	-	-
Community & Social Services										
Sport And Recreation										
Public Safety										
Housing										
Health										
<i>Economic and Environmental Services</i>		-	-	3 123	6 845	8 392	8 392	11 324	11 678	14 258
Planning and Development				3 123	6 845	8 392	8 392	11 324	11 678	14 258
Road Transport										
Environmental Protection										
<i>Trading Services</i>		-	-	-	-	-	-	-	-	-
Electricity										
Water										
Waste Water Management										
Waste Management										
<i>Other</i>	4									
<b>Total Expenditure - Standard</b>	3	-	15 117	29 845	37 060	41 595	41 595	50 351	55 837	61 760
<b>Surplus/(Deficit) for the year</b>		-	2 944	(3 801)	(0)	2 534	2 534	3 842	3 775	3 813

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

Free State: Xhariep(DC16) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Free State: Xhange (PC 10) - Table A4 Budgeted Financial Performance (Revenue and Expenditure) for 4th Quarter ended 30 June 2011 (Published Figures as at 2017/10/20)											
Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
R thousands	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
<b>Revenue By Source</b>											
Property rates	2	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - other		-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	236	225	497	281	281	1	756	831	914
Interest earned - external investments		-	-	927	821	163	163	154	182	200	220
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational		-	17 017	23 432	35 122	42 220	42 220	41 431	53 205	57 052	61 467
Other own revenue	2	-	809	4	621	257	257	6 636	51	1 529	2 972
Gains on disposal of PPE		-	-	63	-	-	-	779	-	-	-
<b>Total Revenue (excl. capital transfers and contributions)</b>		-	<b>18 062</b>	<b>24 651</b>	<b>37 060</b>	<b>42 921</b>	<b>42 921</b>	<b>49 001</b>	<b>54 193</b>	<b>59 612</b>	<b>65 573</b>
<b>Expenditure By Type</b>											
Employee related costs	2	-	6 676	14 821	22 749	21 529	21 529	20 969	27 861	30 647	33 712
Remuneration of councillors		-	1 652	2 386	2 723	2 512	2 512	868	2 773	3 051	3 356
Debt impairment	3	-	-	365	-	-	-	-	-	-	-
Depreciation and asset impairment	2	-	-	-	-	-	-	-	-	-	-
Finance charges		-	-	-	-	413	413	-	507	558	614
Bulk purchases	2	-	-	-	-	-	-	-	-	-	-
Other Materials	8	-	-	-	-	-	-	-	-	-	-
Contract services		-	684	-	-	-	-	341	-	-	-
Transfers and grants		-	-	-	-	-	-	868	-	-	-
Other expenditure	4,5	-	6 105	12 273	11 589	17 141	17 141	15 919	19 210	21 581	24 079
Loss on disposal of PPE		-	-	-	-	-	-	762	-	-	-
<b>Total Expenditure</b>		-	<b>15 117</b>	<b>29 845</b>	<b>37 060</b>	<b>41 595</b>	<b>41 595</b>	<b>39 728</b>	<b>50 351</b>	<b>55 837</b>	<b>61 760</b>
<b>Surplus/(Deficit)</b>											
Transfers recognised - capital	6	-	-	1 392	-	1 208	1 208	-	-	-	-
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>		-	<b>2 944</b>	<b>(3 801)</b>	<b>(0)</b>	<b>2 534</b>	<b>2 534</b>	<b>9 274</b>	<b>3 842</b>	<b>3 775</b>	<b>3 813</b>
Taxation		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		-	<b>2 944</b>	<b>(3 801)</b>	<b>(0)</b>	<b>2 534</b>	<b>2 534</b>	<b>9 274</b>	<b>3 842</b>	<b>3 775</b>	<b>3 813</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		-	<b>2 944</b>	<b>(3 801)</b>	<b>(0)</b>	<b>2 534</b>	<b>2 534</b>	<b>9 274</b>	<b>3 842</b>	<b>3 775</b>	<b>3 813</b>
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>		-	<b>2 944</b>	<b>(3 801)</b>	<b>(0)</b>	<b>2 534</b>	<b>2 534</b>	<b>9 274</b>	<b>3 842</b>	<b>3 775</b>	<b>3 813</b>

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item: e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Free State: Xhariep(DC16) - Table A5 Budgeted capital Expenditure by Standard Classification and Funding for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Free State: Xhalep (OC 10) - Table A3 Budgeted Capital Expenditure by Standard Classification and Funding for 4th Quarter ended 30 June 2011 (Published figures as at 2011/10/20)											
Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
R thousands	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
<b>Capital Expenditure - Standard</b>											
<i>Governance and Administration</i>		-	669	1 911	1 602	1 096	1 096	1 831	1 638	541	155
Executive & Council			92	277	243	18	18	1 713	798	170	22
Budget & Treasury Office			555	403	167	98	98	71	150	133	36
Corporate Services			22	1 230	1 193	980	980	47	690	238	97
<i>Community and Public Safety</i>		-	-	-	-	-	-	-	-	-	-
Community & Social Services											
Sport And Recreation											
Public Safety											
Housing											
Health											
<i>Economic and Environmental Services</i>		-	-	1 448	452	1 438	1 438	99	1 735	968	1 165
Planning and Development				1 448	452	1 438	1 438	99	1 735	968	1 165
Road Transport											
Environmental Protection											
<i>Trading Services</i>		-	-	-	-	-	-	-	-	-	-
Electricity											
Water											
Waste Water Management											
Waste Management											
<i>Other</i>											
<b>Total Capital Expenditure - Standard</b>	3	-	669	3 359	2 055	2 534	2 534	1 931	3 373	1 509	1 320
<b>Funded by:</b>											
National Government			509			2 534	2 534	1 083	3 373	1 509	1 320
Provincial Government				3 359							
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	-	509	3 359	-	2 534	2 534	1 083	3 373	1 509	1 320
Public contributions and donations	5		160		2 055			838			
Borrowing	6										
Internally generated funds											
<b>Total Capital Funding</b>	7	-	669	3 359	2 055	2 534	2 534	1 921	3 373	1 509	1 320

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

Free State: Xhariep(DC16) - Table A6 Budgeted Financial Position for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Free State: Xhaleya (2010) - Table A6 Budgeted Financial Position for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands											
ASSETS											
Current assets											
Cash			512	216	2 000	2 000	2 000	55 152	7 461	8 207	9 028
Call investment deposits	1		9 973	5 797	9 000	9 000	9 000	35 784	2 011	2 213	2 434
Consumer debtors	1		1 122								
Other debtors				2 340				56 768			
Current portion of long-term receivables			39					5 308			
Inventory	2										
Total current assets		-	11 646	8 353	11 000	11 000	11 000	153 012	9 472	10 420	11 462
Non current assets											
Long-term receivables				39				473			
Investments											
Investment property											
Investment in Associate											
Property, plant and equipment	3			17 485	18 888	21 422	21 422	221 243	22 970	1 509	1 320
Agricultural											
Biological											
Intangible				540				6 482	540	594	654
Other non-current assets								1 483			
Total non current assets		-	-	18 064	18 888	21 422	21 422	229 681	23 510	2 103	1 974
TOTAL ASSETS		-	11 646	26 417	29 888	32 422	32 422	382 693	32 983	12 523	13 435
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4			255				17 702	469		
Consumer deposits											
Trade and other payables	4		1 107	2 510	2 800	2 800	2 800	25 175			
Provisions			261		645	994	994	17 598	1 075	1 182	1 301
Total current liabilities		-	1 368	2 764	3 445	3 794	3 794	60 476	1 543	1 182	1 301
Non current liabilities											
Borrowing				760		552	552			515	567
Provisions								2 896			
Total non current liabilities		-	-	760	-	552	552	2 896	-	515	567
TOTAL LIABILITIES		-	1 368	3 524	3 445	4 346	4 346	63 372	1 543	1 698	1 868
NET ASSETS	5	-	10 278	22 893	26 443	28 076	28 076	319 321	31 439	10 825	11 568
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)			4 416	8 067	20 581	4 416	4 416	176 213			
Reserves	4		5 862		5 862	5 862	5 862				
Minorities interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	-	10 278	8 067	26 443	10 278	10 278	176 213	-	-	

## References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

Free State: Xhariep(DC16) - Table A7 Budgeted Cash Flows for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Free State: Annual Report 2010 - Table A7 Budgeted Cash Flows for 4th Quarter ended 30 June 2011 (Published figures as at 2011/06/30)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		10	2 609	25 397	1 938	538	538	3 403	806	887	976
Government - operating	1		9 711		35 122	42 220	42 220	42 155	53 205	57 052	61 467
Government - capital	1					1 208	1 208				
Interest				835		163	163		182	200	220
Dividends											
Payments											
Suppliers and employees		(623)	(7 828)	(27 982)	(29 370)	(41 182)	(41 182)	(24 916)	(49 844)	(57 030)	(63 073)
Finance charges		(383)	(8 007)	(0)	(7 690)	(413)	(413)	(19 004)	(507)	(558)	(614)
Transfers and grants	1			(1 542)				(1 396)			
NET CASH FROM/(USED) OPERATING ACTIVITIES		(996)	(3 515)	(3 292)	0	2 534	2 534	243	3 842	551	(1 024)
CASH FLOW FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE											
Decrease in non-current debtors				171							
Decrease in other non-current receivables				1 039							
Decrease (increase) in non-current investments		1 000	500					888			
Payments											
Capital assets				(3 227)		(2 534)	(2 534)		(3 373)	(1 509)	(1 320)
NET CASH FROM/(USED) INVESTING ACTIVITIES		1 000	500	(2 017)	-	(2 534)	(2 534)	888	(3 373)	(1 509)	(1 320)
CASH FLOW FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits											
Payments											
Repayment of borrowing				793					(469)	(515)	(567)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	793	-	-	-	-	(469)	(515)	(567)
NET INCREASE/(DECREASE) IN CASH HELD											
Cash/cash equivalents at the year begin:	2	4	(3 015)	(4 516)	0	0	0	1 130	-	(1 474)	(2 911)
Cash/cash equivalents at the year end:	2	1 182	505	(4 516)	217	0	0	1 347	11 394	11 394	9 920

## References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

Free State: Annual Report 2010/11 - Table A9 Asset Management for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/20)										
Description	Ref	2007/08	2008/09	2009/10	urrent year 2010/11			2011/12 Medium Term Revenue & Expenditure		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands										
CAPITAL EXPENDITURE										
<u>Total New Assets</u>	1	-	669	3 359	2 055	2 534	2 534	3 023	1 509	1 320
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation						1 208	1 208			
Infrastructure - Other										
Infrastructure		-	-	-	-	1 208	1 208	-	-	-
Community								800	880	968
Heritage assets										
Investment properties										
Other assets	6		669	3 359	2 055	1 326	1 326	2 223	629	352
Agricultural assets										
Biological assets										
Intangibles										
<u>Total Renewal of Existing Assets</u>	2	-	-	-	-	-	-	350	-	-
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets	6							350		
Agricultural assets										
Biological assets										
Intangibles										
<u>Total Capital Expenditure</u>	4									
Infrastructure - Road Transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	1 208	1 208	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	1 208	1 208	-	-	-
Community		-	-	-	-	-	-	800	880	968
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	669	3 359	2 055	1 326	1 326	2 573	629	352
Agricultural assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset Class		-	669	3 359	2 055	2 534	2 534	3 373	1 509	1 320
ASSET REGISTER SUMMARY - PPE (WDV)										
Infrastructure - Road Transport	5									
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation						1 208	1 208			
Infrastructure - Other										
Infrastructure		-	-	-	-	1 208	1 208	-	-	-
Community								1 600	1 760	1 936
Heritage assets										
Investment properties										
Other assets	6		669	3 359	4 109	1 326	1 326	4 796	1 228	704
Agricultural assets										
Biological assets										
Intangibles										
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		-	669	3 359	4 109	2 534	2 534	6 396	2 988	2 640
EXPENDITURE OTHER ITEMS										
<u>Depreciation and asset impairment</u>										
<u>Repairs and Maintenance by Asset Class</u>	3	-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets	6,7									
TOTAL EXPENDITURE OTHER ITEMS		-	-	-	-	-	-	-	-	-
% of capital exp on renewal of assets		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	11.6%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal and R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.0%	0.0%	0.0%
Repairs and Maintenance by Expenditure Items										
Employee related costs										
Other materials										
Contracted Services										
Other expenditure		262	262	298	435	3 402	3 402	1 600	1 545	1 700
Total Repairs and Maintenance Expenditure		262	262	298	435	3 402	3 402	1 600	1 545	1 700

References

- Detail of new assets provided in Table SA34a
- Detail of renewal of existing assets provided in Table SA34b
- Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
- Must reconcile to total capital expenditure on Budgeted Capital Expenditure
- Must reconcile to 'Budgeted Financial Position' (written down value)
- Donated/contributed and assets funded by finance leases to be allocated to the respective category
- Including repairs and maintenance to agricultural, biological and intangible assets

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
<b>R thousands</b>										
<b>Household service targets</b>	1									
<b>Water:</b>										
Piped water inside dwelling										
Piped water inside yard (but not in dwelling)	2									
Using public tap (at least min.service level)										
Other water supply (at least min.service level)	4									
<i>Minimum Service Level and Above sub-total</i>										
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
<i>Below Minimum Service Level sub-total</i>										
<b>Total number of households</b>	5									
<b>Sanitation/Sewerage:</b>										
Flush toilet (connected to sewerage)										
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)										
<i>Minimum Service Level and Above sub-total</i>										
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
<i>Below Minimum Service Level sub-total</i>										
<b>Total number of households</b>	5									
<b>Energy:</b>										
Electricity (at least min.service level)										
Electricity - prepaid (min.service level)										
<i>Minimum Service Level and Above sub-total</i>										
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
<i>Below Minimum Service Level sub-total</i>										
<b>Total number of households</b>	5									
<b>Refuse:</b>										
Removed at least once a week										
<i>Minimum Service Level and Above sub-total</i>										
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
<i>Below Minimum Service Level sub-total</i>										
<b>Total number of households</b>	5									
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)										
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed at least once a week)										
<b>Cost of Free Basic Services provided</b>	8									
Water (6 kilolitres per household per month)										
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed once a week)										
<b>Total cost of FBS provided (minimum social package)</b>										
<b>Highest level of free service provided</b>										
Property rates (value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
<b>Revenue cost of free services provided</b>	9									
Property rates (R15 000 threshold rebate)										
Property rates (other exemptions, reductions and rebates)										
Water										
Sanitation										
Electricity/other energy										
Refuse										
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
<b>Total revenue cost of free services provided (total social package)</b>										

## References

1. Include services provided by another entity: e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)



Free State: Xhariep(DC16) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	MFMA	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands	Section											
<b>Funding measures</b>												
Cash/cash equivalents at the year end - R'000	18(1)b	1	1 182	505	(4 516)	217	0	0	1 347	11 394	9 920	7 009
Cash + investments at the yr end less applications - R'000	18(1)b	2	(134)	10 570	5 183	7 700	8 200	8 200	122 529	9 472	10 420	11 462
Cash year end/monthly employee/supplier payments	18(1)b	3	–	0.7	(3.1)	0.1	0.0	0.0	0.7	4.4	3.5	2.2
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	–	2 944	(3 801)	(0)	2 534	2 534	9 274	3 842	3 775	3 813
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	0.6%	118.2%	1766.7%	(39.5%)	(341.9%)	(341.9%)	5%	100.0%	37.6%	25.1%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	0.0%	162.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	18(1)c;19	8	0.0%	0.0%	96.1%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	0.0%	0.0%	101.5%	(100.0%)	0.0%	0.0%	0.0%	(100.0%)	0.0%	0.0%
Long term receivables % change - incr(decr)	18(1)a	12	0.0%	0.0%	0.0%	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	44.1%	10.4%	0.0%	0.0%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in debt impairment (doubtful debt) provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

## Free State: Xhariep(DC16) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

[illegible]Trend

## Free State: Xhariep(DC16) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	MFMA	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands	Section											
Change in consumer debtors (current and non-current)			1 770	1 161	1 218	(2 379)	(2 379)	(2 379)	60 169	-	-	-

Free State: Xhariep(DC16) - Table SA34a Capital Expenditure on New Assets by Asset Class for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
<b>R thousands</b>										
<b>Capital Expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	-	1 208	1 208	-	-	-
Infrastructure - Road Transport <i>Roads, Pavements, Bridges and Storm Water</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity <i>Electricity Reticulation</i> <i>Street Lighting</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Water <i>Water Reservoirs and Reticulation</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation <i>Sewerage Purification and Reticulation</i>		-	-	-	-	1 208	1 208	-	-	-
Infrastructure - Other <i>Waste Mangement</i> <i>Transportation</i> <i>Housing</i> <i>Gas</i> <i>Other</i>	2 3	-	-	-	-	-	-	-	-	-
<b>Community</b>		-	-	-	-	-	-	800	880	968
Parks and Gardens Sportfields Community Halls Libraries Recreational Facilities Security and Policing Buses Clinics Museums and Art Galleries Other	7							800	880	968
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Heritage Assets										
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Investment properties										
<b>Other Assets</b>		-	669	3 359	2 055	1 326	1 326	2 223	629	352
General Vehicles Specialised Vehicles Plant and Equipment Office Equipment Abattoirs Markets Civic Land and Buildings Other Land and Buildings Other	10	-	-	297	800	820	820	120	-	-
			669	1 841	1 115	366	366	1 503	629	352
				1 221	140	140	140	600		
<b>Agricultural Assets</b>		-	-	-	-	-	-	-	-	-
Agricultural Assets										
<b>Biological Assets</b>		-	-	-	-	-	-	-	-	-
Biological Assets										
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Intangibles										
<b>Total Capital Expenditure on new assets</b>	1	-	669	3 359	2 055	2 534	2 534	3 023	1 509	1 320
<b>Specialised Vehicles</b>		-	-	-	-	-	-	-	-	-
Refuse Fire Conservancy Ambulances										

## References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure

2. Airports, Car Parks, Bus Terminals and Taxi Ranks

3. For example - technology backbones (e.g. fibre optic, WIFI Infrastructure) for economic development purposes

4. Work-in-progress/under construction to be budgeted under the respective item

5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure

6. Donated/contributed & leased assets to be included within the respective sub-class

7. Busses used to provide a service to the community

8. Not municipal contributions to the 'top structure' being built using the housing subsidies

9. Statues, art collections, medals etc.

10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

Free State: Xhariep(DC16) - Table SA34b Capital Expenditure on Renewal of Existing Assets by Asset Class for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands										
<b>Capital Expenditure on Renewal of Existing Assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport <i>Roads, Pavements, Bridges and Storm Water</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity <i>Electricity Reticulation</i> <i>Street Lighting</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Water <i>Water Reservoirs and Reticulation</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation <i>Sewerage Purification and Reticulation</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Other <i>Waste Mangement</i> <i>Transportation</i> <i>Housing</i> <i>Gas</i> <i>Other</i>	2 3	-	-	-	-	-	-	-	-	-
<b>Community</b>		-	-	-	-	-	-	-	-	-
Parks and Gardens Sportfields Community Halls Libraries Recreational Facilities Security and Policing Buses Clinics Museums and Art Galleries Other	1									
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Heritage Assets										
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Investment properties										
<b>Other Assets</b>		-	-	-	-	-	-	350	-	-
General Vehicles Specialised Vehicles Plant and Equipment Office Equipment Abattoirs Markets Civic Land and Buildings Other Land and Buildings Other	10	-	-	-	-	-	-	-	-	-
<b>Agricultural Assets</b>		-	-	-	-	-	-	-	-	-
Agricultural Assets										
<b>Biological Assets</b>		-	-	-	-	-	-	-	-	-
Biological Assets										
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Intangibles										
<b>Total Capital Expenditure on renewal of existing assets</b>	1	-	-	-	-	-	-	350	-	-
<b>Specialised Vehicles</b>		-	-	-	-	-	-	-	-	-
Refuse Fire Conservancy Ambulances										

## References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure

2. Airports, Car Parks, Bus Terminals and Taxi Ranks

3. For example - technology backbones (e.g. fibre optic, WIFI Infrastructure) for economic development purposes

4. Work-in-progress/under construction to be budgeted under the respective item

5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure

6. Donated/contributed & leased assets to be included within the respective sub-class

7. Busses used to provide a service to the community

8. Not municipal contributions to the 'top structure' being built using the housing subsidies

9. Statues, art collections, medals etc.

10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

Free State: Xhariep(DC16) - Table SA34c Repairs and Maintenance Expenditure by Asset Class for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands										
<b>Repairs and Maintenance Expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport <i>Roads, Pavements, Bridges and Storm Water</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity <i>Electricity Reticulation</i> <i>Street Lighting</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Water <i>Water Reservoirs and Reticulation</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation <i>Sewerage Purification and Reticulation</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Other <i>Waste Mangement</i> <i>Transportation</i> <i>Housing</i> <i>Gas</i> <i>Other</i>	2	-	-	-	-	-	-	-	-	-
<b>Community</b>		-	-	-	-	-	-	-	-	-
Parks and Gardens Sportfields Community Halls Libraries Recreational Facilities Security and Policing Buses Clinics Museums and Art Galleries Other	7									
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Heritage Assets										
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Investment properties										
<b>Other Assets</b>		-	-	-	-	-	-	-	-	-
General Vehicles Specialised Vehicles Plant and Equipment Office Equipment Abattoirs Markets Civic Land and Buildings Other Land and Buildings Other	10	-	-	-	-	-	-	-	-	-
<b>Agricultural Assets</b>		-	-	-	-	-	-	-	-	-
Agricultural Assets										
<b>Biological Assets</b>		-	-	-	-	-	-	-	-	-
Biological Assets										
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Intangibles										
<b>Total Repairs and Maintenance Expenditure</b>	1	-	-	-	-	-	-	-	-	-
<b>Specialised Vehicles</b>		-	-	-	-	-	-	-	-	-
Refuse Fire Conservancy Ambulances										

## References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI Infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'